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July 25, 2007

Mail Stop Issue Fee
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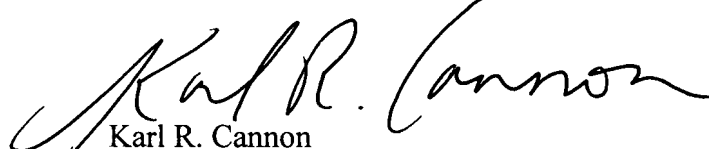
Re: Serial No. 10/811,479
Filed: March 25, 2004
Applicant: Barton L. Smith
THERMOACOUSTIC COOLING DEVICE
Group Art Unit 3744
Examiner: Doerrler, William Charles

Dear Sir:

Enclosed for filing in the above-identified patent application are Twelve (12) sheets of formal drawings. Please charge any deficiency in fees to Deposit Account No. 50-0836.

Respectfully,

CLAYTON, HOWARTH & CANNON, P.C.

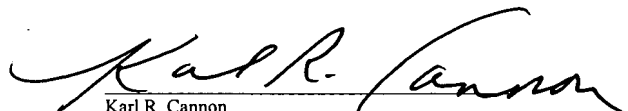

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KRC/kag
Enclosures

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Certificate of Deposit Under 37 C.F.R. § 1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, postage prepaid, in an envelope addressed to Mail Stop Issue Fee, Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450, on the 27 day of July, 2007.


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